

## ***Taxation statistics 2009–10***

### **Table 3: Trust returns**

#### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

##### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011, with the exception of the items that footnote 3 applies. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 The statistics for the 1989–90 to 2008–09 income years reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition for trust returns processed by 31 October 2011.

3 Item is from prior year Trust tax returns and no longer in use.

4 In 2000–01 the diesel fuel rebate scheme (DFRS) was extended to provide the full rebate to rail transport and marine transport and to cover the use of other like fuels. The diesel and alternative fuels grants scheme (DAFGS) was also introduced. Under DAFGS (or on-road scheme) grants are provided for the on-road use of fuel by businesses and other entities. As both diesel fuel rebates and diesel and alternative fuel grants are declared under the assessable government industry payments labels on trust income tax returns from 2000–01 onwards, assessable government industry payments from 2000–01 are significantly higher compared to assessable government industry payments in income years before 2000–01.

5 The drought investment allowance ended on 30 June 2001. However, this expense can be claimed retrospectively. That is, expenses relating to the drought investment allowance can be claimed in the 2001–02 income year for expenditure incurred in prior income years.

6 Statistics for the schedule items for income years before 2000–01 were sourced from past trust tax returns. From 2000–01 onwards, the statistics are sourced from the capital gains tax (CGT) schedule. Not all trusts are required to complete and submit this schedule along with their return. Hence, the schedule item statistics for 2000–01 to 2009–10 only refer to/represent trusts that completed these schedules.

7 In the 1997–98 income year the Attributed Foreign Income (AFI) label 'Listed country' was replaced by 'Broad-exemption listed country' and 'Limited-exemption listed country'.

8 The AFI label 'Broad-exemption listed country' was renamed in the 2004–05 income year as 'Listed country'.

9 The AFI label 'Limited-exemption listed country' was renamed in the 2004–05 income year as 'Section 404 country'.

10 Please refer to item 24 on page 4 of the 2008–09 trust income tax return, 'Total of items 20 to 23'.

11 In *Taxation statistics 2006–07* and earlier year publications, referred to as "Simplified Tax System (STS) depreciating assets".

12 In *Taxation statistics 2006–07* and earlier year publications, referred to as "ETO STS group turnover".

13 In *Taxation statistics 2006–07* and earlier year publications, referred to as "ETO Net STS income".

14 For the 2007–08 and later income years, the simplified tax system (STS) no longer operates and has been replaced by the small business entity provisions.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Number of trusts	no.	99,530	328,725	338,175	357,530
<b>Business income</b>					
Gross PPS income <sup>3</sup>	no.	3,565	11,560	11,830	12,335
	\$	922,994,206	2,543,197,634	2,352,701,451	2,494,363,664
Gross RPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP <sup>4</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – NPP <sup>4</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other business income – PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other business income – NPP	no.	5	5	5	15
	\$	-77,225	4,771,050	4,419,950	4,325,026
Total business income – PP	no.	n.a.	5	14,710	15,550
	\$	n.a.	45,272	3,158,627,495	3,743,728,965
Total business income – NPP	no.	39,050	119,615	129,345	139,825
	\$	21,984,566,019	63,867,073,723	75,953,568,154	92,090,995,316
Total business income	no.	39,050	119,615	139,860	151,080
	\$	21,984,566,019	63,867,118,995	79,112,195,649	95,834,724,281
<b>Business expenses</b>					
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	5,990	18,030	37,965	38,970
	\$	598,548,240	1,340,022,329	3,633,734,853	3,842,313,884

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
Number of trusts	no.	372,185	396,360	428,910	456,980
<b>Business income</b>					
Gross PPS income <sup>3</sup>	no.	12,610	13,515	14,515	16,005
	\$	2,727,236,049	2,753,980,131	2,877,060,082	3,130,811,565
Gross RPS income <sup>3</sup>	no.	n.a.	225	335	520
	\$	n.a.	71,577,709	141,483,651	233,967,263
Gross payments where ABN not quoted – PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP <sup>4</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – NPP <sup>4</sup>	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	1,580
Other business income – PP	no.	n.a.	5	10	35
	\$	n.a.	115,514	974,464	5,006,634
Other business income – NPP	no.	20	40	130	510
	\$	4,861,604	32,042,489	52,237,739	451,152,511
Total business income – PP	no.	16,215	16,975	18,330	19,595
	\$	4,259,191,751	4,666,870,530	5,564,838,041	6,059,573,909
Total business income – NPP	no.	147,380	153,945	165,745	175,085
	\$	102,428,390,470	111,047,158,683	122,229,818,309	131,347,018,742
Total business income	no.	159,085	166,305	179,130	189,405
	\$	106,687,582,221	115,714,029,213	127,794,656,350	137,406,592,651
<b>Business expenses</b>					
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	38,070	38,370	39,210	38,540
	\$	3,782,229,688	3,972,893,801	4,117,362,624	3,563,810,916

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Number of trusts	no.	489,930	500,020	507,145	502,605
<b>Business income</b>					
Gross PPS income <sup>3</sup>	no.	19,150	18,865	18,370	n.a.
	\$	5,517,419,220	4,444,760,714	4,587,217,155	n.a.
Gross RPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	3,297,598
Gross payments where ABN not quoted – NPP	no.	n.a.	n.a.	n.a.	305
	\$	n.a.	n.a.	n.a.	33,118,448
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP <sup>4</sup>	no.	4,465	5,065	5,645	6,580
	\$	54,142,658	59,980,941	75,057,784	154,138,479
Assessable government industry payments – NPP <sup>4</sup>	no.	3,035	2,670	2,660	6,245
	\$	153,450,283	213,186,010	258,593,907	993,517,491
Other business income – PP	no.	20,755	20,975	21,275	21,375
	\$	6,427,589,210	6,601,054,526	7,205,747,697	8,800,674,982
Other business income – NPP	no.	182,125	188,340	191,630	195,890
	\$	142,287,909,735	152,721,240,435	167,299,207,813	166,507,648,079
Total business income – PP	no.	21,325	21,505	21,780	21,500
	\$	6,986,578,765	7,244,881,562	7,821,924,972	8,957,820,301
Total business income – NPP	no.	189,865	195,265	198,315	196,805
	\$	148,415,806,517	157,921,344,478	172,609,745,530	167,534,547,221
Total business income	no.	205,280	211,025	214,185	212,355
	\$	155,402,385,282	165,166,226,040	180,431,670,502	176,492,367,522
<b>Business expenses</b>					
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	42,525	46,350	48,530	47,010
	\$	4,510,489,673	5,205,398,977	5,596,665,319	4,994,941,972

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
Number of trusts	no.	506,765	523,800	556,740	594,635
<b>Business income</b>					
Gross PPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross RPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	10	15	25	25
	\$	436,167	860,490	5,765,373	10,137,878
Gross payments where ABN not quoted – NPP	no.	135	210	225	205
	\$	21,629,954	47,209,765	30,818,189	883,090,205
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	9,398
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	30
	\$	n.a.	n.a.	n.a.	23,723,264
Assessable government industry payments – PP <sup>4</sup>	no.	6,805	7,295	7,885	8,175
	\$	141,560,149	161,655,100	153,589,188	174,368,223
Assessable government industry payments – NPP <sup>4</sup>	no.	6,595	7,735	8,175	9,130
	\$	1,064,153,348	1,249,598,812	980,553,566	1,129,894,216
Other business income – PP	no.	21,630	22,175	23,155	23,965
	\$	10,246,051,844	9,750,827,413	10,244,997,219	11,014,029,093
Other business income – NPP	no.	195,675	202,955	214,975	228,575
	\$	177,153,479,092	189,082,088,718	202,969,491,154	217,314,405,239
Total business income – PP	no.	21,760	22,325	23,290	24,105
	\$	10,388,048,160	9,913,035,850	10,404,293,559	11,198,504,042
Total business income – NPP	no.	196,420	203,935	215,905	229,385
	\$	178,245,994,857	190,389,315,588	203,973,426,502	219,422,917,699
Total business income	no.	212,350	220,425	233,185	247,410
	\$	188,634,043,017	200,302,351,438	214,377,720,061	230,621,421,741
<b>Business expenses</b>					
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	190
	\$	n.a.	n.a.	n.a.	39,034,277
Contractor, sub-contractor and commission expenses	no.	47,460	49,390	53,920	57,610
	\$	5,175,639,869	5,651,013,232	6,103,480,700	6,449,948,802

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>	<b>2008–09<sup>2</sup></b>
Number of trusts	no.	631,795	673,870	707,460	717,150
<b>Business income</b>					
Gross PPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross RPS income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	15	15	15	15
	\$	2,309,174	1,220,108	339,327	383,006
Gross payments where ABN not quoted – NPP	no.	185	145	170	145
	\$	56,906,085	41,371,223	22,598,198	73,826,991
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	359,052	185,605
Gross payments subject to foreign resident withholding – NPP	no.	50	55	60	65
	\$	5,226,887	4,451,891	10,886,734	17,386,855
Assessable government industry payments – PP <sup>4</sup>	no.	8,720	9,760	10,355	10,535
	\$	181,883,841	207,870,585	245,832,722	201,748,245
Assessable government industry payments – NPP <sup>4</sup>	no.	9,485	11,215	12,565	14,475
	\$	890,149,206	847,786,862	894,239,211	760,282,995
Other business income – PP	no.	24,715	25,190	25,605	25,310
	\$	11,991,513,765	12,192,110,059	13,468,709,461	14,255,769,951
Other business income – NPP	no.	243,355	259,615	275,710	280,955
	\$	248,722,626,177	277,801,756,699	294,453,402,642	281,797,621,501
Total business income – PP	no.	24,845	25,340	25,775	25,415
	\$	12,222,952,234	12,401,072,491	13,718,120,515	14,468,769,037
Total business income – NPP	no.	243,910	260,120	276,140	281,310
	\$	251,584,202,859	280,700,228,029	295,077,502,080	282,631,505,777
Total business income	no.	262,470	279,020	295,190	300,215
	\$	263,807,155,093	293,101,300,520	308,795,622,595	297,100,274,814
<b>Business expenses</b>					
Foreign resident withholding expenses	no.	80	25	30	100
	\$	21,983,473	6,377,851	12,561,242	26,559,799
Contractor, sub-contractor and commission expenses	no.	62,050	66,120	70,775	73,220
	\$	7,006,817,407	7,697,314,689	8,762,521,694	8,351,423,857

## ***Taxation statistics 2009–10***

### **Table 3: Trust returns**

#### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Number of trusts	no.	702,080
<b>Business income</b>		
Gross PPS income <sup>3</sup>	no.	n.a.
	\$	n.a.
Gross RPS income <sup>3</sup>	no.	n.a.
	\$	n.a.
Gross payments where ABN not quoted – PP	no.	20
	\$	2,205,798
Gross payments where ABN not quoted – NPP	no.	150
	\$	26,534,880
Gross payments subject to foreign resident withholding–PP	no.	5
	\$	350,380
Gross payments subject to foreign resident withholding – NPP	no.	75
	\$	27,788,839
Assessable government industry payments – PP <sup>4</sup>	no.	10,600
	\$	181,663,011
Assessable government industry payments – NPP <sup>4</sup>	no.	15,185
	\$	763,490,280
Other business income – PP	no.	24,625
	\$	13,544,671,165
Other business income – NPP	no.	277,420
	\$	280,624,311,432
Total business income – PP	no.	24,735
	\$	13,733,156,861
Total business income – NPP	no.	277,865
	\$	281,442,125,434
Total business income	no.	296,205
	\$	295,175,282,295
<b>Business expenses</b>		
Foreign resident withholding expenses	no.	140
	\$	47,224,305
Contractor, sub-contractor and commission expenses	no.	74,175
	\$	8,567,612,687

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1989–90<sup>2</sup></b>	<b>1990–91<sup>2</sup></b>	<b>1991–92<sup>2</sup></b>	<b>1992–93<sup>2</sup></b>
Superannuation expenses	no.	13,330	45,685	59,385	81,035
	\$	127,803,512	560,971,893	843,250,483	1,158,544,105
Cost of sales	no.	12,715	41,660	61,930	69,935
	\$	7,991,680,279	24,045,435,295	39,922,254,654	48,627,781,194
Bad debts	no.	2,115	6,830	8,985	9,325
	\$	38,547,145	113,644,566	190,702,747	167,468,999
Lease expenses	no.	11,205	30,490	35,250	35,095
	\$	243,932,563	743,602,767	858,253,693	864,540,743
Rent expenses	no.	14,625	42,885	55,985	62,130
	\$	499,149,561	1,602,457,588	2,197,438,498	2,524,383,085
Total interest expenses	no.	24,605	71,985	91,465	98,375
	\$	1,759,954,503	2,421,930,248	2,991,137,796	3,332,165,570
Total royalty expenses	no.	n.a.	n.a.	1,400	1,620
	\$	n.a.	n.a.	67,489,320	78,062,442
Depreciation expenses	no.	27,550	84,250	111,330	122,645
	\$	338,806,914	1,068,139,792	1,444,049,027	1,703,643,979
Motor vehicle expenses	no.	21,495	65,395	86,050	93,950
	\$	268,079,499	823,981,993	1,065,401,527	1,192,304,519
Repairs and maintenance	no.	22,570	68,085	88,655	97,695
	\$	215,769,694	617,530,308	816,420,640	1,016,967,229
All other expenses	no.	10	15	138,370	152,710
	\$	479,180	1,990,383	20,806,091,821	26,195,401,372
Total expenses	no.	10	20	69,510	155,360
	\$	869,926	5,644,872	40,347,283,143	90,703,577,515
<b>Reconciliation items</b>					
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Drought investment allowance <sup>3,5</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>					
Net business income – PP – profit	no.	n.a.	n.a.	7,820	9,060
	\$	n.a.	n.a.	373,105,137	466,626,500



# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>2</sup></b>	<b>1994–95<sup>2</sup></b>	<b>1995–06<sup>2</sup></b>	<b>1996–97<sup>2</sup></b>
Superannuation expenses	no.	89,715	95,170	102,035	107,470
	\$	1,418,185,820	1,601,359,311	2,179,921,406	2,176,396,938
Cost of sales	no.	73,805	77,460	82,505	86,065
	\$	55,559,864,362	60,250,826,541	64,069,643,270	66,631,451,459
Bad debts	no.	9,070	9,660	10,345	11,075
	\$	168,527,608	176,501,821	179,176,098	206,556,911
Lease expenses	no.	34,230	33,635	34,955	36,955
	\$	808,495,060	814,668,274	805,218,522	900,990,770
Rent expenses	no.	64,615	68,190	73,545	77,380
	\$	2,600,087,641	2,766,893,679	3,094,551,354	3,278,155,597
Total interest expenses	no.	102,255	107,220	114,365	119,930
	\$	2,678,791,173	2,839,572,916	3,322,297,115	3,811,300,599
Total royalty expenses	no.	1,735	1,885	2,140	2,355
	\$	104,361,961	103,903,572	147,714,262	187,115,551
Depreciation expenses	no.	129,130	137,415	147,245	155,965
	\$	1,790,842,565	2,158,606,013	2,463,881,234	2,762,975,357
Motor vehicle expenses	no.	97,625	101,370	107,025	109,410
	\$	1,238,704,167	1,310,670,569	1,393,101,829	1,447,144,246
Repairs and maintenance	no.	102,220	108,325	115,735	121,580
	\$	1,066,342,484	1,199,563,951	1,302,862,212	1,416,726,715
All other expenses	no.	160,580	170,150	184,065	196,340
	\$	28,077,798,143	30,506,970,163	36,493,202,871	42,461,911,371
Total expenses	no.	163,605	173,240	187,485	200,055
	\$	99,284,633,107	107,701,805,914	119,568,932,789	128,844,536,410
<b>Reconciliation items</b>					
Income reconciliation adjustments	no.	n.a.	5	5	10
	\$	n.a.	-47,797	-1,633	207,810
Expense reconciliation adjustments	no.	5	5	5	15
	\$	-1,226,903	237	740	41,566,393
Drought investment allowance <sup>3,5</sup>	no.	16,525	2,580	760	850
	\$	125,091,984	75,370,380	21,926,054	23,178,649
<b>Net business income</b>					
Net business income – PP – profit	no.	10,060	10,280	11,420	12,100
	\$	588,071,596	673,105,351	839,715,370	808,538,755

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1997–98<sup>2</sup></b>	<b>1998–99<sup>2</sup></b>	<b>1999–2000<sup>2</sup></b>	<b>2000–01<sup>2</sup></b>
Superannuation expenses	no.	117,170	120,040	120,600	115,535
	\$	2,483,138,052	2,877,499,711	3,081,229,698	3,175,495,161
Cost of sales	no.	92,265	92,960	93,880	91,305
	\$	76,568,895,165	79,302,671,289	87,372,199,512	81,679,974,377
Bad debts	no.	12,485	12,965	13,655	13,960
	\$	190,105,788	196,765,817	224,018,253	273,582,320
Lease expenses	no.	40,900	42,295	41,340	38,115
	\$	1,009,098,246	1,125,469,624	1,151,271,987	1,108,984,212
Rent expenses	no.	83,690	84,455	84,410	81,005
	\$	3,814,160,567	4,018,728,283	4,207,947,208	4,407,362,219
Total interest expenses	no.	129,695	130,960	132,145	133,245
	\$	4,274,419,781	4,652,324,775	5,238,997,668	6,312,834,081
Total royalty expenses	no.	2,520	2,540	2,570	2,510
	\$	255,836,497	287,994,151	305,116,444	255,476,377
Depreciation expenses	no.	170,100	174,335	176,910	173,285
	\$	3,229,336,816	3,415,478,777	3,999,107,851	3,824,190,235
Motor vehicle expenses	no.	121,135	123,995	126,620	125,360
	\$	1,594,741,656	1,661,062,680	1,828,868,753	1,845,662,459
Repairs and maintenance	no.	131,735	134,100	134,515	132,570
	\$	1,595,819,077	1,745,308,082	1,815,306,853	1,831,034,595
All other expenses	no.	212,325	217,820	220,650	218,675
	\$	44,847,044,995	48,871,301,834	52,517,651,681	54,691,713,453
Total expenses	no.	216,300	221,945	224,940	223,395
	\$	144,373,086,404	153,360,004,108	167,338,379,870	164,401,251,533
<b>Reconciliation items</b>					
Income reconciliation adjustments	no.	25	16,675	16,355	14,870
	\$	5,168,044	-160,291,928	-469,173,822	-1,167,903,477
Expense reconciliation adjustments	no.	40	40,330	42,525	40,995
	\$	-58,319,529	-477,577,111	-409,687,581	-318,651,222
Drought investment allowance <sup>3,5</sup>	no.	810	605	320	70
	\$	21,466,081	16,272,331	4,865,877	2,305,445
<b>Net business income</b>					
Net business income – PP – profit	no.	13,000	12,850	12,290	13,775
	\$	934,081,323	867,077,240	929,458,251	1,345,437,531

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>	<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>
Superannuation expenses	no.	114,560	116,895	122,860	126,095
	\$	3,384,787,172	3,659,680,933	3,811,876,188	3,968,845,509
Cost of sales	no.	91,315	95,070	99,295	105,630
	\$	89,549,197,805	95,620,146,521	101,597,099,049	108,218,268,324
Bad debts	no.	14,070	13,635	13,835	13,955
	\$	286,617,411	240,704,978	209,223,894	261,364,399
Lease expenses	no.	35,610	33,765	32,195	31,570
	\$	1,030,414,414	986,040,320	881,235,077	891,380,985
Rent expenses	no.	80,545	83,445	87,855	93,210
	\$	4,611,333,530	4,770,949,568	5,189,536,245	5,652,427,400
Total interest expenses	no.	132,945	138,040	146,075	155,680
	\$	6,427,950,913	6,428,849,578	7,893,133,849	10,630,798,334
Total royalty expenses	no.	2,445	2,700	2,920	3,240
	\$	303,907,296	349,635,025	328,483,797	324,323,828
Depreciation expenses	no.	171,265	179,135	189,660	202,015
	\$	3,934,999,692	4,181,023,020	4,412,823,526	4,803,626,961
Motor vehicle expenses	no.	126,420	131,180	138,510	146,980
	\$	1,832,398,420	1,928,184,012	2,022,059,125	2,255,782,408
Repairs and maintenance	no.	132,340	136,060	141,590	148,180
	\$	1,993,788,221	2,053,151,820	2,130,795,106	2,230,413,653
All other expenses	no.	220,040	230,365	244,280	260,780
	\$	56,402,679,443	60,367,337,617	63,027,748,410	69,692,478,779
Total expenses	no.	224,755	235,465	249,550	266,125
	\$	174,940,516,895	186,236,716,624	197,607,494,966	215,418,693,659
<b>Reconciliation items</b>					
Income reconciliation adjustments	no.	16,230	18,395	20,615	22,565
	\$	-227,711,346	29,155,852	-994,203,288	-985,762,256
Expense reconciliation adjustments	no.	45,215	50,610	55,325	61,015
	\$	-451,035,325	-647,478,750	-1,383,142,951	-308,618,610
Drought investment allowance <sup>3,5</sup>	no.	35	n.a.	n.a.	n.a.
	\$	8,882,634	n.a.	n.a.	n.a.
<b>Net business income</b>					
Net business income – PP – profit	no.	14,920	13,445	14,030	14,160
	\$	1,798,353,509	1,561,146,197	1,379,869,647	1,403,034,494

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>	<b>2008–09<sup>2</sup></b>
Superannuation expenses	no.	131,335	137,085	138,955	138,465
	\$	4,943,630,917	6,098,832,670	5,851,252,537	5,629,567,477
Cost of sales	no.	112,025	118,950	124,730	126,720
	\$	120,949,467,268	131,937,659,975	141,651,366,907	134,883,400,063
Bad debts	no.	14,270	14,925	15,935	17,090
	\$	266,748,830	263,666,272	425,177,744	454,320,801
Lease expenses	no.	29,820	29,705	29,545	27,695
	\$	890,595,540	941,866,380	1,002,090,554	1,092,602,741
Rent expenses	no.	97,730	102,990	107,480	109,540
	\$	6,278,339,043	6,945,596,156	7,701,090,633	8,313,747,960
Total interest expenses	no.	165,845	177,940	188,940	191,645
	\$	13,522,082,756	18,188,299,525	24,903,582,505	22,808,780,418
Total royalty expenses	no.	3,425	3,465	3,685	3,735
	\$	359,773,756	411,623,899	397,898,803	356,748,167
Depreciation expenses	no.	213,840	226,760	237,705	245,780
	\$	5,217,652,593	5,713,865,978	6,757,246,703	7,075,120,337
Motor vehicle expenses	no.	156,060	166,265	175,405	181,785
	\$	2,591,135,501	2,748,456,505	3,193,009,193	3,232,836,399
Repairs and maintenance	no.	153,775	160,340	165,820	168,290
	\$	2,351,947,462	2,494,020,240	2,760,800,738	2,814,209,642
All other expenses	no.	277,040	295,745	311,280	317,265
	\$	76,418,892,460	82,477,146,579	94,733,236,643	114,340,982,578
Total expenses	no.	282,820	301,810	317,670	323,670
	\$	240,819,340,670	265,924,726,719	298,151,130,513	309,380,380,430
<b>Reconciliation items</b>					
Income reconciliation adjustments	no.	24,635	26,470	27,435	28,195
	\$	-5,774,611,132	-7,691,569,554	-3,820,079,972	477,093,891
Expense reconciliation adjustments	no.	65,800	70,295	76,230	114,705
	\$	-865,926,304	-1,212,874,620	7,465,714,411	20,595,969,561
Drought investment allowance <sup>3,5</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Net business income</b>					
Net business income – PP – profit	no.	13,720	12,735	13,530	12,840
	\$	1,371,751,198	1,448,698,618	1,662,144,875	1,627,024,177

## ***Taxation statistics 2009–10***

### **Table 3: Trust returns**

#### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Superannuation expenses	no.	135,140
	\$	4,673,037,383
Cost of sales	no.	125,340
	\$	132,683,688,287
Bad debts	no.	16,835
	\$	1,430,370,932
Lease expenses	no.	24,390
	\$	916,603,166
Rent expenses	no.	107,615
	\$	8,381,490,952
Total interest expenses	no.	184,900
	\$	19,035,114,242
Total royalty expenses	no.	3,660
	\$	366,130,465
Depreciation expenses	no.	244,285
	\$	7,435,122,885
Motor vehicle expenses	no.	182,030
	\$	3,087,945,565
Repairs and maintenance	no.	164,875
	\$	2,771,883,020
All other expenses	no.	311,595
	\$	96,118,756,002
Total expenses	no.	317,565
	\$	285,515,042,461
<b>Reconciliation items</b>		
Income reconciliation adjustments	no.	27,660
	\$	-3,777,041,469
Expense reconciliation adjustments	no.	115,950
	\$	8,314,219,804
Drought investment allowance <sup>3,5</sup>	no.	n.a.
	\$	n.a.
<b>Net business income</b>		
Net business income – PP – profit	no.	12,380
	\$	1,386,709,668

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Net business income – PP – loss	no.	n.a.	5	7,395	7,145
	\$	n.a.	-40,100	-321,040,737	-312,013,888
Net business income or loss – PP	no.	n.a.	5	15,215	16,200
	\$	n.a.	-40,100	52,064,400	154,612,612
Net business income – NPP – profit	no.	28,700	88,065	90,495	100,185
	\$	1,688,740,163	5,454,158,917	5,933,465,050	7,224,527,539
Net business income – NPP – loss	no.	12,240	36,325	42,180	44,345
	\$	-786,690,400	-1,882,315,693	-2,233,283,565	-2,208,995,712
Net business income or loss – NPP	no.	40,940	124,390	132,670	144,530
	\$	902,049,763	3,571,843,224	3,700,181,485	5,015,531,827
Net business income or loss	no.	40,940	124,390	143,280	156,125
	\$	902,049,763	3,571,803,124	3,752,245,885	5,170,144,439
<b>Partnership and trust distributions</b>					
Distribution from partnerships – PP – profit	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	6,091
Distribution from partnerships – PP – loss	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Distribution from partnerships – PP	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	6,091
Distribution from trusts – PP – profit	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Distribution from trusts – PP – loss	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Distribution from trusts – PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Distribution from partnerships – NPP – profit	no.	5	5	5	15
	\$	47,404	19,329	25,697	733,184
Distribution from partnerships – NPP – loss	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	-22,724
Distribution from partnerships – NPP	no.	5	5	5	20
	\$	47,404	19,329	25,697	710,460
Distribution from trusts – NPP – profit	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Distribution from trusts – NPP – loss	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>2</sup></b>	<b>1994–95<sup>2</sup></b>	<b>1995–06<sup>2</sup></b>	<b>1996–97<sup>2</sup></b>
Net business income – PP – loss	no.	6,950	7,640	8,090	8,705
	\$	-274,518,706	-303,202,446	-335,261,952	-373,854,673
Net business income or loss – PP	no.	17,010	17,915	19,515	20,805
	\$	313,552,890	369,902,905	504,453,418	434,684,082
Net business income – NPP – profit	no.	107,540	112,175	118,900	127,470
	\$	8,388,953,660	9,242,134,818	9,620,097,251	10,991,851,221
Net business income – NPP – loss	no.	44,935	49,560	55,570	58,235
	\$	-2,391,854,714	-1,991,995,945	-2,339,989,257	-2,657,123,992
Net business income or loss – NPP	no.	152,475	161,735	174,470	185,705
	\$	5,997,098,946	7,250,138,873	7,280,107,994	8,334,727,229
Net business income or loss	no.	164,555	174,520	188,400	200,570
	\$	6,310,651,836	7,620,041,778	7,784,561,412	8,769,411,311
<b>Partnership and trust distributions</b>					
Distribution from partnerships – PP – profit	no.	5	5	10	3,995
	\$	7,405	7,139	153,126	191,636,847
Distribution from partnerships – PP – loss	no.	n.a.	5	10	1,775
	\$	n.a.	-81,379	-410,436	-49,011,519
Distribution from partnerships – PP	no.	5	5	20	5,770
	\$	7,405	-74,240	-257,310	142,625,328
Distribution from trusts – PP – profit	no.	5	n.a.	5	3,290
	\$	22,163	n.a.	42,081	270,247,017
Distribution from trusts – PP – loss	no.	n.a.	n.a.	n.a.	290
	\$	n.a.	n.a.	n.a.	-9,346,978
Distribution from trusts – PP	no.	5	0	5	3,585
	\$	22,163	0	42,081	260,900,039
Distribution from partnerships – NPP – profit	no.	40	75	315	21,225
	\$	2,650,923	20,870,764	143,554,644	1,106,010,613
Distribution from partnerships – NPP – loss	no.	5	10	30	5,520
	\$	-5,252	-99,961	-972,997	-161,428,038
Distribution from partnerships – NPP	no.	40	85	345	26,750
	\$	2,645,671	20,770,803	142,581,647	944,582,575
Distribution from trusts – NPP – profit	no.	n.a.	5	15	84,745
	\$	n.a.	294,053	1,791,253	7,004,123,758
Distribution from trusts – NPP – loss	no.	n.a.	n.a.	n.a.	200
	\$	n.a.	n.a.	n.a.	-9,358,977

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1997–98<sup>2</sup></b>	<b>1998–99<sup>2</sup></b>	<b>1999–2000<sup>2</sup></b>	<b>2000–01<sup>2</sup></b>
Net business income – PP – loss	no.	9,760	10,270	11,160	9,130
	\$	-461,020,742	-544,586,712	-689,821,677	-562,556,560
Net business income or loss – PP	no.	22,765	23,120	23,450	22,905
	\$	473,060,581	322,490,528	239,636,574	782,880,971
Net business income – NPP – profit	no.	138,500	143,540	147,360	137,820
	\$	12,782,748,729	13,963,558,061	15,136,744,100	13,906,929,954
Net business income – NPP – loss	no.	62,235	62,535	61,475	69,080
	\$	-3,080,379,725	-3,126,764,817	-3,053,379,571	-4,087,982,030
Net business income or loss – NPP	no.	200,735	206,075	208,835	206,895
	\$	9,702,369,004	10,836,793,244	12,083,364,529	9,818,947,924
Net business income or loss	no.	216,810	222,530	225,435	223,080
	\$	10,175,429,585	11,159,283,772	12,323,001,103	10,601,828,895
<b>Partnership and trust distributions</b>					
Distribution from partnerships – PP – profit	no.	4,370	3,925	3,425	3,915
	\$	240,220,335	175,395,806	168,820,172	251,373,530
Distribution from partnerships – PP – loss	no.	2,055	2,370	2,755	2,035
	\$	-58,768,466	-79,821,456	-134,534,549	-87,027,768
Distribution from partnerships – PP	no.	6,420	6,290	6,180	5,945
	\$	181,451,869	95,574,350	34,285,623	164,345,762
Distribution from trusts – PP – profit	no.	4,305	2,945	2,775	2,990
	\$	415,769,137	340,857,079	369,327,727	294,694,634
Distribution from trusts – PP – loss	no.	330	340	330	295
	\$	-9,192,306	-12,255,714	-14,958,863	-16,063,830
Distribution from trusts – PP	no.	4,630	3,285	3,105	3,285
	\$	406,576,831	328,601,365	354,368,864	278,630,804
Distribution from partnerships – NPP – profit	no.	21,715	22,830	23,800	23,910
	\$	1,139,069,583	1,258,405,141	1,727,242,259	1,359,546,131
Distribution from partnerships – NPP – loss	no.	5,670	5,985	6,060	6,215
	\$	-300,723,638	-452,823,891	-326,726,530	-524,879,342
Distribution from partnerships – NPP	no.	27,385	28,815	29,860	30,125
	\$	838,345,945	805,581,250	1,400,515,729	834,666,789
Distribution from trusts – NPP – profit	no.	96,335	102,390	106,835	110,335
	\$	7,951,477,594	9,369,208,972	11,048,619,334	12,301,898,537
Distribution from trusts – NPP – loss	no.	290	320	340	360
	\$	-6,872,122	-20,907,913	-27,983,772	-19,805,728



# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>	<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>
Net business income – PP – loss	no.	8,360	10,605	11,185	12,240
	\$	-479,625,918	-741,620,223	-781,782,649	-926,620,208
Net business income or loss – PP	no.	23,280	24,050	25,220	26,400
	\$	1,318,727,591	819,525,974	598,086,998	476,414,286
Net business income – NPP – profit	no.	141,575	146,760	155,725	163,150
	\$	15,842,174,224	17,273,917,404	19,330,716,386	20,453,542,743
Net business income – NPP – loss	no.	66,430	71,175	75,675	84,055
	\$	-4,155,935,342	-4,656,309,338	-5,593,827,136	-7,093,198,428
Net business income or loss – NPP	no.	208,005	217,940	231,400	247,205
	\$	11,686,238,882	12,617,608,066	13,736,889,250	13,360,344,315
Net business income or loss	no.	224,650	235,310	249,765	266,530
	\$	13,004,966,473	13,437,134,040	14,334,976,248	13,836,758,601
<b>Partnership and trust distributions</b>					
Distribution from partnerships – PP – profit	no.	4,325	4,145	4,190	4,275
	\$	347,313,940	321,668,596	281,616,010	282,597,443
Distribution from partnerships – PP – loss	no.	1,775	2,150	2,350	2,500
	\$	-84,792,894	-103,205,466	-122,573,262	-143,993,442
Distribution from partnerships – PP	no.	6,100	6,295	6,540	6,775
	\$	262,521,046	218,463,130	159,042,748	138,604,001
Distribution from trusts – PP – profit	no.	3,255	2,910	2,210	2,380
	\$	369,168,218	377,398,129	312,004,733	371,625,601
Distribution from trusts – PP – loss	no.	285	340	455	475
	\$	-10,697,493	-19,287,457	-26,020,520	-37,328,899
Distribution from trusts – PP	no.	3,540	3,250	2,665	2,855
	\$	358,470,725	358,110,672	285,984,213	334,296,702
Distribution from partnerships – NPP – profit	no.	25,690	27,485	29,485	32,045
	\$	1,811,472,680	1,960,540,574	2,228,333,200	2,721,186,290
Distribution from partnerships – NPP – loss	no.	6,635	7,575	9,085	10,660
	\$	-351,355,449	-489,921,795	-412,183,500	-566,043,921
Distribution from partnerships – NPP	no.	32,325	35,060	38,570	42,710
	\$	1,460,117,231	1,470,618,779	1,816,149,700	2,155,142,369
Distribution from trusts – NPP – profit	no.	113,195	118,010	125,055	133,730
	\$	14,255,060,017	18,054,681,376	23,341,600,069	28,708,691,539
Distribution from trusts – NPP – loss	no.	440	575	690	770
	\$	-19,880,874	-33,345,091	-36,895,626	-42,603,729

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
Net business income – PP – loss	no.	13,670	15,365	14,540	14,665
	\$	-1,134,430,721	-1,429,224,884	-1,573,148,538	-1,564,224,260
Net business income or loss – PP	no.	27,390	28,100	28,065	27,505
	\$	237,320,477	19,473,734	88,996,337	62,799,917
Net business income – NPP – profit	no.	171,970	183,400	192,985	195,365
	\$	22,741,882,875	26,973,212,984	30,332,832,773	27,482,721,148
Net business income – NPP – loss	no.	91,060	98,205	104,540	108,650
	\$	-8,588,432,215	-10,726,946,687	-15,590,756,678	-18,748,932,403
Net business income or loss – NPP	no.	263,030	281,600	297,525	304,010
	\$	14,153,450,660	16,246,266,297	14,742,076,095	8,733,788,745
Net business income or loss	no.	283,125	302,115	317,980	324,150
	\$	14,390,771,137	16,265,740,031	14,831,072,432	8,796,588,662
<b>Partnership and trust distributions</b>					
Distribution from partnerships – PP – profit	no.	3,925	3,560	3,840	3,855
	\$	272,509,708	274,307,218	305,865,719	353,130,838
Distribution from partnerships – PP – loss	no.	2,925	3,175	3,035	2,855
	\$	-166,522,762	-221,261,236	-272,390,755	-213,554,221
Distribution from partnerships – PP	no.	6,850	6,735	6,880	6,710
	\$	105,986,946	53,045,982	33,474,964	139,576,617
Distribution from trusts – PP – profit	no.	2,215	2,115	2,335	2,235
	\$	358,578,636	410,355,216	360,044,038	437,707,930
Distribution from trusts – PP – loss	no.	580	625	695	635
	\$	-42,856,568	-52,730,612	-60,700,501	-62,325,746
Distribution from trusts – PP	no.	2,795	2,740	3,030	2,870
	\$	315,722,068	357,624,604	299,343,537	375,382,184
Distribution from partnerships – NPP – profit	no.	34,240	36,735	38,475	38,590
	\$	3,017,145,664	3,707,914,298	4,624,030,126	4,414,556,529
Distribution from partnerships – NPP – loss	no.	12,735	14,605	16,060	16,125
	\$	-735,571,731	-955,597,710	-1,115,370,769	-1,194,506,392
Distribution from partnerships – NPP	no.	46,975	51,335	54,535	54,720
	\$	2,281,573,933	2,752,316,588	3,508,659,357	3,220,050,137
Distribution from trusts – NPP – profit	no.	142,215	151,135	158,355	155,575
	\$	32,739,025,454	39,846,556,296	44,157,969,320	40,094,047,403
Distribution from trusts – NPP – loss	no.	1,120	1,410	1,585	900
	\$	-92,648,973	-150,691,744	-167,353,244	-58,947,287

## ***Taxation statistics 2009–10***

### **Table 3: Trust returns**

#### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Net business income – PP – loss	no.	14,105
	\$	-1,576,309,116
Net business income or loss – PP	no.	26,485
	\$	-189,599,448
Net business income – NPP – profit	no.	198,580
	\$	28,409,487,453
Net business income – NPP – loss	no.	100,285
	\$	-14,032,028,089
Net business income or loss – NPP	no.	298,865
	\$	14,377,459,364
Net business income or loss	no.	318,190
	\$	14,187,859,916
<b>Partnership and trust distributions</b>		
Distribution from partnerships – PP – profit	no.	3,510
	\$	283,241,554
Distribution from partnerships – PP – loss	no.	2,895
	\$	-216,931,409
Distribution from partnerships – PP	no.	6,405
	\$	66,310,145
Distribution from trusts – PP – profit	no.	2,085
	\$	363,629,649
Distribution from trusts – PP – loss	no.	570
	\$	-48,827,792
Distribution from trusts – PP	no.	2,655
	\$	314,801,857
Distribution from partnerships – NPP – profit	no.	37,910
	\$	4,400,354,967
Distribution from partnerships – NPP – loss	no.	14,275
	\$	-904,035,875
Distribution from partnerships – NPP	no.	52,180
	\$	3,496,319,092
Distribution from trusts – NPP – profit	no.	150,340
	\$	35,898,577,158
Distribution from trusts – NPP – loss	no.	925
	\$	-100,376,805

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1989–90<sup>2</sup></b>	<b>1990–91<sup>2</sup></b>	<b>1991–92<sup>2</sup></b>	<b>1992–93<sup>2</sup></b>
Distribution from trusts – NPP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
P&T deductions relating to distribution – PP	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
P&T deductions relating to distribution – NPP	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	140,054
Total P&T deductions relating to distribution	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	140,054
<b>Rental income</b>					
Gross rent	no.	5	10	26,180	45,340
	\$	129,328	759,060	1,312,792,228	2,299,632,990
Interest deductions	no.	5	5	10	27,140
	\$	82,846	101,313	377,879	1,691,178,311
Special building write-off <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	5	5	15	55,415
	\$	8,527	668,612	855,151	1,827,488,425
Net rent – profit	no.	9,070	33,780	22,495	50,720
	\$	493,311,725	1,623,143,927	1,094,892,520	2,086,645,257
Net rent – loss	no.	3,565	11,640	7,455	15,515
	\$	-153,152,829	-497,574,421	-420,729,399	-605,712,459
Net Rent	no.	12,635	45,420	29,950	66,235
	\$	340,158,896	1,125,569,506	674,163,121	1,480,932,798
<b>Other income and deductions from other income</b>					
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	39,135	129,080	150,865	171,310
	\$	1,072,122,403	3,941,093,931	3,692,859,739	3,412,967,556
Dividends unfranked	no.	5,425	16,360	19,715	25,570
	\$	32,041,426	112,440,446	66,646,236	146,648,487
Dividends franked	no.	8,795	28,595	32,885	41,015
	\$	128,355,778	549,510,887	626,936,397	957,107,597
Total dividends	no.	9,890	31,660	36,730	45,000
	\$	160,397,204	661,951,333	693,582,633	1,103,756,084

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>2</sup></b>	<b>1994–95<sup>2</sup></b>	<b>1995–06<sup>2</sup></b>	<b>1996–97<sup>2</sup></b>
Distribution from trusts – NPP	no.	n.a.	5	15	84,945
	\$	n.a.	294,053	1,791,253	6,994,764,781
P&T deductions relating to distribution – PP	no.	n.a.	1,375	1,670	1,950
	\$	n.a.	15,003,737	21,453,426	33,129,526
P&T deductions relating to distribution – NPP	no.	n.a.	11,830	15,415	19,285
	\$	n.a.	216,316,233	303,764,247	343,807,646
Total P&T deductions relating to distribution	no.	n.a.	13,105	16,965	21,095
	\$	n.a.	231,319,970	325,217,673	376,937,172
<b>Rental income</b>					
Gross rent	no.	70,205	76,940	86,390	95,690
	\$	4,745,116,589	5,487,447,515	6,342,295,214	7,029,240,675
Interest deductions	no.	29,590	33,010	38,655	43,930
	\$	1,228,200,017	1,293,577,478	1,558,041,569	1,574,853,344
Special building write-off <sup>3</sup>	no.	n.a.	5	5	5
	\$	n.a.	20,657	15,387	8,611
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	60,440	66,330	75,615	84,585
	\$	1,737,224,548	2,015,818,009	2,439,677,478	2,616,746,580
Net rent – profit	no.	54,420	58,405	64,085	71,860
	\$	2,209,058,081	2,522,891,422	2,781,004,267	3,211,783,071
Net rent – loss	no.	16,205	19,005	22,660	24,190
	\$	-428,828,487	-345,405,280	-466,787,995	-399,146,315
Net Rent	no.	70,625	77,405	86,745	96,050
	\$	1,780,229,594	2,177,486,142	2,314,216,272	2,812,636,756
<b>Other income and deductions from other income</b>					
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	174,495	193,050	217,320	228,625
	\$	2,989,314,382	3,528,241,918	4,679,021,512	4,568,486,798
Dividends unfranked	no.	29,590	31,470	33,340	36,510
	\$	190,515,141	252,947,136	267,185,639	469,257,476
Dividends franked	no.	46,150	51,385	57,545	63,555
	\$	1,158,153,425	1,892,846,114	2,434,357,511	2,463,131,035
Total dividends	no.	50,495	56,355	62,390	68,780
	\$	1,348,668,566	2,145,793,250	2,701,543,150	2,932,388,511

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1997–98<sup>2</sup></b>	<b>1998–99<sup>2</sup></b>	<b>1999–2000<sup>2</sup></b>	<b>2000–01<sup>2</sup></b>
Distribution from trusts – NPP	no.	96,625	102,710	107,175	110,700
	\$	7,944,605,472	9,348,301,059	11,020,635,562	12,282,092,809
P&T deductions relating to distribution – PP	no.	2,405	2,145	2,095	1,910
	\$	55,696,780	28,575,532	34,638,911	29,142,544
P&T deductions relating to distribution – NPP	no.	23,610	26,535	28,590	31,530
	\$	403,509,933	456,371,162	540,987,450	551,081,482
Total P&T deductions relating to distribution	no.	25,860	28,535	30,530	33,300
	\$	459,206,713	484,946,694	575,626,361	580,224,026
<b>Rental income</b>					
Gross rent	no.	106,510	111,680	113,500	99,175
	\$	8,156,670,753	9,457,038,892	10,806,065,084	11,150,849,144
Interest deductions	no.	50,505	53,875	55,165	50,370
	\$	1,676,188,447	1,856,124,694	2,022,541,890	2,151,002,967
Special building write-off <sup>3</sup>	no.	20,910	24,990	26,775	n.a.
	\$	311,250,573	482,044,123	574,883,516	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	24,880
	\$	n.a.	n.a.	n.a.	685,143,738
Other rental deductions	no.	94,510	99,390	101,370	94,010
	\$	2,818,105,449	3,413,866,943	3,978,663,951	3,999,386,950
Net rent – profit	no.	80,820	85,155	85,540	73,240
	\$	3,778,052,812	4,205,345,520	4,757,396,534	4,842,080,354
Net rent – loss	no.	26,415	27,220	28,450	26,135
	\$	-426,926,528	-500,342,162	-528,220,696	-526,764,865
Net Rent	no.	107,230	112,375	113,990	99,375
	\$	3,351,126,284	3,705,003,358	4,229,175,838	4,315,315,489
<b>Other income and deductions from other income</b>					
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	240,825	244,150	244,380	243,785
	\$	5,674,891,174	6,412,750,491	7,708,852,227	24,848,744,077
Dividends unfranked	no.	38,800	44,960	76,065	52,730
	\$	486,304,459	469,527,174	777,108,246	849,717,467
Dividends franked	no.	85,910	93,095	101,675	108,635
	\$	3,101,920,123	3,483,063,270	5,021,911,214	6,069,220,078
Total dividends	no.	90,745	97,855	107,315	114,045
	\$	3,588,224,582	3,952,590,444	5,799,019,460	6,918,937,545

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>	<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>
Distribution from trusts – NPP	no.	113,635	118,590	125,750	134,500
	\$	14,235,179,143	18,021,336,285	23,304,704,443	28,666,087,810
P&T deductions relating to distribution – PP	no.	1,955	1,970	1,995	2,045
	\$	30,354,904	28,924,654	46,730,415	49,336,952
P&T deductions relating to distribution – NPP	no.	32,995	33,650	36,505	39,480
	\$	592,224,146	687,004,431	808,553,647	868,330,096
Total P&T deductions relating to distribution	no.	34,820	35,495	38,350	41,390
	\$	622,579,050	715,929,085	855,284,062	917,667,048
<b>Rental income</b>					
Gross rent	no.	100,600	103,340	108,410	113,460
	\$	12,090,054,801	13,666,502,979	14,477,091,100	16,036,578,304
Interest deductions	no.	51,305	53,730	57,705	61,510
	\$	2,081,409,004	2,495,012,522	2,927,195,903	3,637,657,728
Special building write-off <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	26,440	28,145	30,940	33,880
	\$	803,597,533	872,985,481	954,693,899	1,054,885,107
Other rental deductions	no.	95,945	98,980	104,270	109,575
	\$	4,290,800,169	5,154,753,738	5,312,928,668	5,777,347,513
Net rent – profit	no.	75,930	76,315	77,170	78,335
	\$	5,453,696,638	5,769,378,479	6,141,355,131	6,645,935,168
Net rent – loss	no.	25,425	27,995	32,370	36,410
	\$	-539,471,362	-626,574,015	-859,082,501	-1,079,247,212
Net Rent	no.	101,360	104,310	109,535	114,745
	\$	4,914,225,276	5,142,804,464	5,282,272,630	5,566,687,956
<b>Other income and deductions from other income</b>					
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	234,280	238,620	253,440	271,585
	\$	11,328,591,377	12,642,312,064	15,125,241,493	19,371,240,841
Dividends unfranked	no.	46,535	52,375	50,695	51,465
	\$	732,761,696	852,357,775	859,052,831	1,185,808,146
Dividends franked	no.	109,075	112,480	115,550	120,370
	\$	5,765,883,395	7,443,915,985	9,713,305,552	12,224,588,734
Total dividends	no.	113,770	116,845	119,670	124,385
	\$	6,498,645,091	8,296,273,760	10,572,358,383	13,410,396,880

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>	<b>2008–09<sup>2</sup></b>
Distribution from trusts – NPP	no.	143,335	152,550	159,935	156,470
	\$	32,646,376,481	39,695,864,552	43,990,616,076	40,035,100,116
P&T deductions relating to distribution – PP	no.	1,895	1,830	1,780	1,790
	\$	44,928,542	54,497,287	40,716,972	39,883,698
P&T deductions relating to distribution – NPP	no.	41,715	44,945	47,420	46,590
	\$	920,977,576	1,137,130,507	1,491,842,239	1,561,754,616
Total P&T deductions relating to distribution	no.	43,475	46,655	49,075	48,280
	\$	965,906,118	1,191,627,794	1,532,559,211	1,601,638,314
<b>Rental income</b>					
Gross rent	no.	120,335	126,960	132,595	134,395
	\$	17,859,596,403	19,815,245,470	20,945,915,558	22,459,539,295
Interest deductions	no.	66,425	71,020	75,390	75,705
	\$	4,265,478,161	5,235,173,007	6,650,904,448	6,892,675,358
Special building write-off <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	37,175	40,100	43,265	45,635
	\$	1,202,289,741	1,360,742,366	1,493,299,395	1,613,705,341
Other rental deductions	no.	116,755	123,560	129,405	131,170
	\$	6,352,852,643	6,905,200,785	7,521,076,355	7,933,360,211
Net rent – profit	no.	80,930	82,505	82,775	86,540
	\$	7,337,270,507	8,009,784,882	8,041,813,037	8,676,845,994
Net rent – loss	no.	41,060	46,380	51,775	49,500
	\$	-1,298,294,649	-1,695,655,570	-2,761,177,677	-2,657,232,420
Net Rent	no.	121,995	128,890	134,550	136,040
	\$	6,038,975,858	6,314,129,312	5,280,635,360	6,019,613,574
<b>Other income and deductions from other income</b>					
Forestry managed investment scheme income	no.	n.a.	n.a.	470	365
	\$	n.a.	n.a.	28,793,445	4,053,257
Gross interest	no.	288,365	306,430	323,135	321,250
	\$	23,349,195,874	29,012,177,559	37,555,296,070	35,277,315,246
Dividends unfranked	no.	54,850	58,850	60,835	58,030
	\$	1,449,982,129	1,970,285,028	1,986,356,362	1,720,382,172
Dividends franked	no.	125,390	133,210	138,465	141,635
	\$	15,040,479,659	18,444,657,689	20,492,561,303	20,873,685,170
Total dividends	no.	129,295	137,460	142,885	146,340
	\$	16,490,461,788	20,414,942,717	22,478,917,665	22,594,067,342



## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2009–10 <sup>1</sup>
Distribution from trusts – NPP	no.	151,265
	\$	35,798,200,353
P&T deductions relating to distribution – PP	no.	1,585
	\$	38,685,703
P&T deductions relating to distribution – NPP	no.	44,315
	\$	1,223,281,392
Total P&T deductions relating to distribution	no.	45,785
	\$	1,261,967,095
<b>Rental income</b>		
Gross rent	no.	131,500
	\$	22,312,177,636
Interest deductions	no.	73,285
	\$	6,075,792,803
Special building write-off <sup>3</sup>	no.	n.a.
	\$	n.a.
Capital works deductions	no.	46,185
	\$	1,596,287,554
Other rental deductions	no.	128,680
	\$	8,083,001,585
Net rent – profit	no.	87,120
	\$	8,684,872,006
Net rent – loss	no.	46,115
	\$	-2,127,771,897
Net Rent	no.	133,235
	\$	6,557,100,109
<b>Other income and deductions from other income</b>		
Forestry managed investment scheme income	no.	485
	\$	11,250,865
Gross interest	no.	303,040
	\$	27,171,798,215
Dividends unfranked	no.	57,265
	\$	2,004,677,779
Dividends franked	no.	137,260
	\$	18,610,584,728
Total dividends	no.	141,785
	\$	20,615,262,507

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Franking Credit	no.	8,780	28,540	32,755	40,885
	\$	81,543,015	348,940,548	393,901,275	607,602,965
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	3,645	11,665	11,380	13,625
	\$	108,375,457	506,174,412	519,177,274	753,143,450
Deductions relating to Australian investment income	no.	12,675	47,900	54,645	61,395
	\$	366,809,766	1,451,495,835	1,371,439,475	1,427,679,092
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	22,470	69,005	75,715	91,530
	\$	745,584,646	3,373,582,670	3,065,440,759	4,813,468,618
Net Australian income or loss	no.	80,270	250,505	268,860	303,080
	\$	1,552,299,730	5,330,473,678	5,289,075,390	6,287,976,079
<b>Capital gains and capital losses</b>					
Total current year capital gains <sup>6</sup>	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	147
Total current year capital losses applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total capital losses for current year applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net capital losses of prior years applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net capital gain	no.	3,620	8,475	11,095	15,755
	\$	154,596,769	292,984,394	447,054,522	950,278,597
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	9,423

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
Franking Credit	no.	45,975	51,210	57,295	63,215
	\$	716,565,733	1,111,178,958	1,333,801,921	1,365,050,688
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	13,560	12,940	13,535	14,215
	\$	524,034,879	467,196,497	1,414,967,117	1,239,409,602
Deductions relating to Australian investment income	no.	59,815	62,160	66,920	68,975
	\$	1,251,800,838	1,095,882,011	1,173,207,295	1,039,321,200
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	97,265	71,375	73,320	77,295
	\$	5,872,628,321	1,858,237,605	1,690,564,114	1,245,738,801
Net Australian income or loss	no.	314,960	344,050	377,880	418,030
	\$	6,547,711,070	13,885,489,573	17,183,279,973	27,368,259,216
<b>Capital gains and capital losses</b>					
Total current year capital gains <sup>6</sup>	no.	5	25	90	49,050
	\$	638,440	11,529,310	63,628,317	4,147,777,840
Total current year capital losses applied <sup>6</sup>	no.	5	5	5	11,920
	\$	2,577	1,201	142,940	474,262,926
Total capital losses for current year applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net capital losses of prior years applied <sup>6</sup>	no.	n.a.	5	n.a.	7,300
	\$	n.a.	3,499	n.a.	255,796,185
Net capital gain	no.	25,375	23,380	31,470	41,215
	\$	1,663,891,137	1,220,558,659	2,641,526,608	3,404,795,239
Net capital losses carried forward to later income years	no.	0	10	35	21,505
	\$	0	1,189,158	3,543,806	3,435,807,308

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Franking Credit	no.	85,655	92,805	101,410	108,615
	\$	1,712,319,889	1,944,069,219	2,512,679,755	3,111,462,044
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	13,185	12,915	15,075	17,130
	\$	1,716,605,758	10,281,356,588	2,558,186,089	4,893,141,842
Deductions relating to Australian investment income	no.	77,435	76,810	74,820	75,745
	\$	1,289,844,376	1,790,377,479	2,348,877,110	16,778,274,601
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	84,085	87,970	90,120	96,780
	\$	1,709,534,691	10,542,672,317	3,298,213,408	5,507,013,005
Net Australian income or loss	no.	452,785	463,830	469,050	466,030
	\$	32,130,991,609	35,215,115,406	41,718,003,371	45,383,654,424
<b>Capital gains and capital losses</b>					
Total current year capital gains <sup>6</sup>	no.	61,765	67,605	75,270	31,465
	\$	9,677,813,280	10,810,044,527	18,236,586,900	96,447,750,268
Total current year capital losses applied <sup>6</sup>	no.	15,015	18,605	23,740	5
	\$	1,093,173,203	2,222,291,578	3,391,919,158	770
Total capital losses for current year applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	13,660
	\$	n.a.	n.a.	n.a.	8,438,292,122
Net capital losses of prior years applied <sup>6</sup>	no.	7,945	8,585	11,255	4,865
	\$	261,883,522	268,546,846	664,111,222	378,262,366
Net capital gain	no.	51,990	53,010	62,635	65,780
	\$	8,227,795,901	5,463,593,333	11,039,131,356	7,144,791,570
Net capital losses carried forward to later income years	no.	27,175	32,390	31,470	36,715
	\$	4,445,567,376	5,434,741,815	5,644,188,198	6,401,811,704

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
Franking Credit	no.	109,025	112,225	115,335	120,175
	\$	2,465,677,684	3,166,529,608	4,138,112,937	5,214,913,945
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	17,435	15,545	17,810	18,510
	\$	4,253,607,856	4,586,114,901	6,041,803,055	6,452,804,596
Deductions relating to Australian investment income	no.	70,350	68,515	70,315	72,440
	\$	3,549,354,611	3,905,678,020	4,488,546,609	5,874,174,530
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	97,180	101,260	108,455	119,715
	\$	4,613,707,758	4,435,272,957	4,607,752,756	4,942,613,992
Net Australian income or loss	no.	470,215	490,050	519,810	556,205
	\$	49,996,360,483	58,282,817,641	71,109,062,423	83,412,478,131
<b>Capital gains and capital losses</b>					
Total current year capital gains <sup>6</sup>	no.	35,240	35,145	46,700	55,070
	\$	23,107,035,402	17,810,311,711	31,226,588,005	52,263,477,703
Total current year capital losses applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total capital losses for current year applied <sup>6</sup>	no.	13,815	13,050	16,510	19,240
	\$	10,531,144,731	7,964,325,587	10,544,759,282	9,772,699,530
Net capital losses of prior years applied <sup>6</sup>	no.	6,155	5,900	10,410	11,795
	\$	482,775,182	446,232,760	3,643,892,943	5,703,875,284
Net capital gain	no.	63,695	53,975	69,275	82,300
	\$	5,609,105,896	5,232,521,951	9,819,806,333	20,915,874,432
Net capital losses carried forward to later income years	no.	44,325	53,610	56,015	51,635
	\$	13,701,512,453	35,957,438,023	40,529,968,885	36,487,658,172

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
Franking Credit	no.	125,235	133,075	138,335	141,480
	\$	6,419,191,792	7,858,644,522	8,712,688,770	8,895,653,548
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	1,305	1,310
	\$	n.a.	n.a.	136,893,368	115,443,538
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	425	450
	\$	n.a.	n.a.	35,747,512	36,053,072
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	40	35
	\$	n.a.	n.a.	2,194,023	2,298,218
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	55	50
	\$	n.a.	n.a.	2,463,723	1,252,526
Other Australian income	no.	20,680	22,370	22,350	22,210
	\$	4,838,846,800	8,519,152,656	12,895,796,440	1,753,835,971
Deductions relating to Australian investment income	no.	68,655	71,970	78,480	77,935
	\$	6,803,171,518	8,039,749,770	10,004,032,021	8,831,294,123
Forestry managed investment scheme deduction	no.	n.a.	n.a.	610	540
	\$	n.a.	n.a.	31,382,949	18,717,899
Other deductions	no.	135,400	147,020	155,870	163,835
	\$	6,792,645,691	9,739,601,316	12,991,347,450	17,925,091,494
Net Australian income or loss	no.	590,585	629,655	662,595	673,655
	\$	92,315,379,350	112,272,659,643	125,233,271,111	98,889,542,178
<b>Capital gains and capital losses</b>					
Total current year capital gains <sup>6</sup>	no.	74,695	94,200	79,895	51,780
	\$	85,573,371,392	174,273,778,941	98,833,671,155	40,500,176,645
Total current year capital losses applied <sup>6</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total capital losses for current year applied <sup>6</sup>	no.	24,100	28,915	28,295	23,970
	\$	9,766,322,524	12,470,877,765	32,539,781,299	26,450,077,037
Net capital losses of prior years applied <sup>6</sup>	no.	13,065	13,500	8,730	4,830
	\$	9,494,426,633	5,320,452,055	1,383,971,724	627,792,225
Net capital gain	no.	92,920	110,315	105,330	50,660
	\$	37,550,874,436	61,651,884,325	33,622,360,701	7,095,021,373
Net capital losses carried forward to later income years	no.	48,500	44,860	50,930	77,140
	\$	28,513,306,832	242,047,250,149	38,957,308,870	149,619,431,912

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2009–10 <sup>1</sup>
Franking Credit	no.	137,090
	\$	7,783,405,688
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	1,450
	\$	128,162,340
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	465
	\$	45,435,095
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	30
	\$	1,788,726
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	55
	\$	1,890,640
Other Australian income	no.	22,805
	\$	12,945,286,005
Deductions relating to Australian investment income	no.	74,320
	\$	6,577,271,848
Forestry managed investment scheme deduction	no.	485
	\$	181,311,744
Other deductions	no.	163,980
	\$	10,771,314,153
Net Australian income or loss	no.	659,225
	\$	110,333,006,713
<b>Capital gains and capital losses</b>		
Total current year capital gains <sup>6</sup>	no.	54,135
	\$	54,582,921,415
Total current year capital losses applied <sup>6</sup>	no.	n.a.
	\$	n.a.
Total capital losses for current year applied <sup>6</sup>	no.	23,235
	\$	26,408,021,731
Net capital losses of prior years applied <sup>6</sup>	no.	11,440
	\$	9,363,734,803
Net capital gain	no.	51,015
	\$	9,332,852,740
Net capital losses carried forward to later income years	no.	80,220
	\$	166,484,428,403

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Capital gains tax small business net roll-over <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>					
Attributed foreign income – Listed country <sup>7,8</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Unlisted country	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net other assessable foreign source income	no.	1,170	4,275	5,830	8,640
	\$	11,765,348	183,966,661	241,863,585	609,406,518
Foreign tax credits	no.	n.a.	n.a.	2,285	5,410
	\$	n.a.	n.a.	1,792,950	7,917,592
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	22,709	157,793
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	5	10	15	25
	\$	980,056	2,388,508	1,934,166	3,387,775
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	5	5	5	5
	\$	478,632	99,335	74,408	18,954
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	80,545	251,120	269,650	303,970
	\$	1,718,661,847	5,807,424,733	5,977,993,497	7,847,661,194



# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
Capital gains tax small business net roll-over <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>					
Attributed foreign income – Listed country <sup>7,8</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Unlisted country	no.	20	15	20	10
	\$	205,736	190,198	1,050,865	210,650
Attributed foreign income – FIF/FLP income	no.	75	65	60	45
	\$	1,371,382	774,489	2,814,532	4,928,007
Gross other assessable foreign source income	no.	5	0	5	5
	\$	57,441	0	11,505	6,488,434
Net other assessable foreign source income	no.	11,270	12,435	15,670	17,870
	\$	790,616,210	542,585,701	1,007,654,031	1,271,996,079
Foreign tax credits	no.	7,855	8,260	12,155	15,455
	\$	5,927,656	9,401,572	9,440,337	49,785,003
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	n.a.	n.a.	5	220
	\$	n.a.	n.a.	1,073	25,175,130
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	5	4,940	6,540	6,565
	\$	176,761	575,078,578	739,346,731	799,401,495
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	45	44,365	59,020	63,675
	\$	4,509,192	6,039,037,033	7,766,791,794	7,740,280,740
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	5	5	10	15
	\$	87,135	1,206,221	25,858,001	25,813,598
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	316,395	345,385	379,510	418,635
	\$	9,003,795,535	15,649,598,620	20,836,326,009	32,050,189,191

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Capital gains tax small business net roll-over <sup>3</sup>	no.	330	315	495	n.a.
	\$	44,434,094	39,300,622	44,685,378	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>					
Attributed foreign income – Listed country <sup>7,8</sup>	no.	65	105	100	75
	\$	3,672,497	4,264,579	81,048	2,838,911
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	10	10	5	15
	\$	252,175	985,809	5,448,875	1,773,903
Attributed foreign income – Unlisted country	no.	15	20	25	25
	\$	215,166	155,909	130,185	700,938
Attributed foreign income – FIF/FLP income	no.	40	40	60	65
	\$	4,456,830	115,352,148	274,051,452	68,135,153
Gross other assessable foreign source income	no.	55	24,435	28,595	33,500
	\$	124,906,190	3,575,967,931	4,310,851,525	5,071,986,107
Net other assessable foreign source income	no.	21,635	24,075	28,065	32,980
	\$	2,769,599,111	2,215,851,674	2,917,792,664	3,035,865,743
Foreign tax credits	no.	19,320	20,480	22,565	27,795
	\$	76,126,013	96,585,742	98,559,727	158,128,202
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	50	30	20	25
	\$	1,419,407	3,087,656	1,853,202	137,941
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	7,295	6,965	7,025	n.a.
	\$	876,818,596	689,315,150	590,191,745	n.a.
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	68,710	61,095	59,115	n.a.
	\$	7,391,754,670	4,491,557,867	133,510,295,107	n.a.
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	5	5,365	6,495	n.a.
	\$	33,992,498	742,286,192	947,295,764	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	30	43,530	50,480	n.a.
	\$	50,789,864	7,223,863,141	7,769,076,884	n.a.
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	453,655	464,670	470,025	466,990
	\$	43,136,983,289	43,015,318,858	55,954,638,951	55,637,760,642

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
Capital gains tax small business net roll-over <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>					
Attributed foreign income – Listed country <sup>7,8</sup>	no.	120	90	30	40
	\$	821,988	335,473	302,024	2,765,030
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	15	25	10	5
	\$	2,978,585	2,305,163	1,719,163	1,495,583
Attributed foreign income – Unlisted country	no.	20	25	20	20
	\$	4,233,969	15,351,026	15,923,721	15,234,571
Attributed foreign income – FIF/FLP income	no.	75	85	120	135
	\$	67,303,090	31,758,912	63,610,489	94,098,468
Gross other assessable foreign source income	no.	36,940	41,500	45,990	54,135
	\$	5,608,269,794	7,138,816,688	10,388,051,975	12,007,164,728
Net other assessable foreign source income	no.	36,315	40,895	45,400	53,530
	\$	3,953,194,141	5,422,934,134	6,503,623,669	8,939,917,629
Foreign tax credits	no.	31,175	37,335	41,470	46,970
	\$	240,084,445	344,596,652	442,596,401	613,646,027
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	225	1,100
	\$	n.a.	n.a.	2,112,719	6,888,180
Tax spared foreign tax credits	no.	15	35	20	30
	\$	159,670	9,354,734	20,024	152,482
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	471,395	491,325	521,425	557,630
	\$	59,633,998,152	68,988,024,300	87,516,160,541	113,388,752,024

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
Capital gains tax small business net roll-over <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>					
Attributed foreign income – Listed country <sup>7,8</sup>	no.	880	485	700	140
	\$	3,370,868	2,285,174	3,782,542	1,982,826
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	195	150	255	260
	\$	5,906,163	124,188,782	90,956,417	46,847,613
Attributed foreign income – Unlisted country	no.	50	65	65	30
	\$	11,383,549	320,278,625	73,078,742	35,092,701
Attributed foreign income – FIF/FLP income	no.	220	285	270	235
	\$	237,156,184	227,658,187	105,932,449	169,387,202
Gross other assessable foreign source income	no.	59,655	65,075	65,330	60,025
	\$	13,580,830,092	25,695,992,833	29,306,894,908	25,166,266,629
Net other assessable foreign source income	no.	59,030	64,410	64,560	59,830
	\$	10,025,667,719	19,572,453,992	20,633,834,800	6,608,053,168
Foreign tax credits	no.	53,925	52,820	50,395	46,970
	\$	808,485,622	982,321,357	1,164,902,862	927,186,022
Australian franking credits from a New Zealand company	no.	620	380	500	385
	\$	2,922,525	876,781	35,332,412	36,432,594
Tax spared foreign tax credits	no.	30	20	15	15
	\$	1,425,066	21,658	433,995	268,339
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	592,455	631,685	664,450	675,085
	\$	140,152,660,794	194,172,285,509	179,798,549,174	112,882,359,655

## ***Taxation statistics 2009–10***

**Table 3: Trust returns**

**Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Capital gains tax small business net roll-over <sup>3</sup>	no.	n.a.
	\$	n.a.
<b>Foreign income, net income, tax losses and Landcare &amp; water tax offset</b>		
Attributed foreign income – Listed country <sup>7,8</sup>	no.	105
	\$	4,202,411
Attributed foreign income – Section 404 country <sup>7,9</sup>	no.	205
	\$	21,746,433
Attributed foreign income – Unlisted country	no.	25
	\$	57,403,499
Attributed foreign income – FIF/FLP income	no.	220
	\$	174,334,918
Gross other assessable foreign source income	no.	56,735
	\$	24,297,912,516
Net other assessable foreign source income	no.	56,615
	\$	16,883,592,037
Foreign tax credits	no.	45,865
	\$	798,629,295
Australian franking credits from a New Zealand company	no.	800
	\$	1,151,432
Tax spared foreign tax credits	no.	10
	\$	6,818
Total allowable prior year losses deducted in income year – PP <sup>3</sup>	no.	n.a.
	\$	n.a.
Total allowable prior year losses deducted in income year – NPP <sup>3</sup>	no.	n.a.
	\$	n.a.
Losses available to be carried forward to following income years – PP <sup>3</sup>	no.	n.a.
	\$	n.a.
Losses available to be carried forward to following income years – NPP <sup>3</sup>	no.	n.a.
	\$	n.a.
Total net income or loss prior to tax losses deducted <sup>10</sup>	no.	660,655
	\$	136,808,290,183

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1989–90<sup>2</sup></b>	<b>1990–91<sup>2</sup></b>	<b>1991–92<sup>2</sup></b>	<b>1992–93<sup>2</sup></b>
Tax losses deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	80,545	251,120	269,650	303,970
	\$	1,718,661,847	5,807,424,733	5,977,993,497	7,847,661,194
Landcare and water facility tax offset claimed <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Tax withheld</b>					
PPS credit <sup>3</sup>	no.	n.a.	n.a.	8,580	9,315
	\$	n.a.	n.a.	2,820,316,562	77,354,421
RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for interest on early payments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of PPS credit <sup>3</sup>	no.	395	1,255	1,485	1,595
	\$	10,978,119	12,865,996	590,425,890	18,836,102
Share of RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends	no.	1,495	5,560	8,085	11,270
	\$	5,070,349	36,605,837	2,107,881,702	65,926,336
Share of credit for TFN amounts withheld from interest and dividends	no.	n.a.	n.a.	3,320	3,485
	\$	n.a.	n.a.	1,482,782	1,286,262
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>1993–94<sup>2</sup></b>	<b>1994–95<sup>2</sup></b>	<b>1995–06<sup>2</sup></b>	<b>1996–97<sup>2</sup></b>
Tax losses deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	316,395	345,385	379,510	418,635
	\$	9,003,795,535	15,649,598,620	20,836,326,009	32,050,189,191
Landcare and water facility tax offset claimed <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Tax withheld</b>					
PPS credit <sup>3</sup>	no.	9,680	10,385	11,530	12,655
	\$	85,066,191	106,583,928	108,977,982	123,769,129
RPS credit <sup>3</sup>	no.	n.a.	10	25	25
	\$	n.a.	34,462	22,792	34,717
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for interest on early payments	no.	n.a.	10	10	25
	\$	n.a.	44,199	294	22,197
Share of PPS credit <sup>3</sup>	no.	1,555	1,685	1,805	1,855
	\$	37,880,536	17,169,406	17,219,457	19,468,771
Share of RPS credit <sup>3</sup>	no.	n.a.	25	20	15
	\$	n.a.	73,316	39,855	10,413
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends	no.	15,290	17,910	20,685	25,245
	\$	73,852,682	166,618,772	273,696,350	503,003,498
Share of credit for TFN amounts withheld from interest and dividends	no.	4,130	4,415	5,125	5,940
	\$	1,537,218	1,683,597	2,438,671	2,839,324
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Tax losses deducted	no.	n.a.	n.a.	n.a.	44,035
	\$	n.a.	n.a.	n.a.	1,943,438,066
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	75,070
	\$	n.a.	n.a.	n.a.	11,676,681,265
Total net income or loss	no.	453,655	464,670	470,025	443,410
	\$	43,136,983,289	43,015,318,858	55,954,638,951	53,694,322,576
Landcare and water facility tax offset claimed <sup>3</sup>	no.	n.a.	15	15	15
	\$	n.a.	6,564	18,426	94,703
Landcare and water facility tax offset brought forward from prior years	no.	n.a.	20	20	15
	\$	n.a.	377,556	209,122	181,367
<b>Tax withheld</b>					
PPS credit <sup>3</sup>	no.	14,065	15,040	15,125	n.a.
	\$	150,293,437	169,694,647	197,834,119	n.a.
RPS credit <sup>3</sup>	no.	40	30	20	n.a.
	\$	50,131	74,344	24,942	n.a.
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	240
	\$	n.a.	n.a.	n.a.	668,339
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for interest on early payments	no.	30	25	25	50
	\$	13,775	1,106	9,748	15,377
Share of PPS credit <sup>3</sup>	no.	1,890	1,975	1,885	n.a.
	\$	21,464,820	24,890,092	27,093,295	n.a.
Share of RPS credit <sup>3</sup>	no.	30	15	15	n.a.
	\$	315,952	10,677	54,287	n.a.
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	145
	\$	n.a.	n.a.	n.a.	231,643
Share of franking credit from franked dividends	no.	31,880	35,855	39,865	46,610
	\$	341,990,798	434,273,749	451,481,693	600,330,653
Share of credit for TFN amounts withheld from interest and dividends	no.	7,030	7,205	6,945	6,345
	\$	4,575,210	4,486,144	5,466,437	5,466,908
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.



# ***Taxation statistics 2009–10***

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2001–02<sup>2</sup></b>	<b>2002–03<sup>2</sup></b>	<b>2003–04<sup>2</sup></b>	<b>2004–05<sup>2</sup></b>
Tax losses deducted	no.	50,910	50,390	53,230	53,975
	\$	2,251,122,789	2,253,099,478	2,468,449,398	2,722,673,403
Tax losses carried forward to later income years	no.	85,405	92,460	99,415	107,610
	\$	12,476,047,528	14,889,636,849	15,064,237,268	14,387,331,243
Total net income or loss	no.	444,515	464,950	493,890	529,595
	\$	57,382,875,363	66,734,924,822	85,047,711,143	110,666,078,621
Landcare and water facility tax offset claimed <sup>3</sup>	no.	15	5	n.a.	n.a.
	\$	10,855	2,924	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	15	15	30	20
	\$	32,430	678,495	316,235	300,830
<b>Tax withheld</b>					
PPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	90	80	80	70
	\$	228,310	268,985	425,869	209,446
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	1,070,539
Credit for interest on early payments	no.	30	45	35	25
	\$	77,539	171,236	48,656	3,763
Share of PPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	130	80	160	160
	\$	220,368	1,093,907	920,759	399,193
Share of franking credit from franked dividends	no.	49,065	48,340	49,090	54,245
	\$	587,787,337	941,320,983	1,635,024,819	1,949,377,165
Share of credit for TFN amounts withheld from interest and dividends	no.	6,230	6,565	7,495	8,350
	\$	4,218,468	5,555,005	7,427,406	9,142,572
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2005–06<sup>2</sup></b>	<b>2006–07<sup>2</sup></b>	<b>2007–08<sup>2</sup></b>	<b>2008–09<sup>2</sup></b>
Tax losses deducted	no.	58,585	62,495	65,760	65,535
	\$	3,048,687,295	3,444,796,696	3,266,444,123	3,835,369,020
Tax losses carried forward to later income years	no.	119,485	125,670	135,855	148,615
	\$	16,172,427,823	18,361,501,157	22,091,158,137	44,319,845,023
Total net income or loss	no.	562,440	600,340	631,305	640,455
	\$	137,103,973,499	190,727,488,813	176,532,105,051	109,046,990,635
Landcare and water facility tax offset claimed <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	20	20	25	40
	\$	1,840,595	2,721,448	161,624	98,747
<b>Tax withheld</b>					
PPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	65	40	45	55
	\$	288,360	160,507	129,351	126,192
Credit for tax withheld – foreign resident withholding	no.	45	55	55	60
	\$	478,299	628,914	2,219,898	1,206,211
Credit for interest on early payments	no.	40	40	30	40
	\$	225,544	153,296	22,388	8,958
Share of PPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of RPS credit <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	220	190	215	150
	\$	530,729	449,890	462,725	333,235
Share of franking credit from franked dividends	no.	57,950	61,610	61,280	61,265
	\$	2,308,014,717	2,773,512,194	2,885,194,952	3,352,271,742
Share of credit for TFN amounts withheld from interest and dividends	no.	8,215	8,930	9,835	7,865
	\$	12,073,445	15,246,296	13,146,938	7,029,424
Share of credit for tax withheld – foreign resident withholding	no.	280	305	330	320
	\$	1,057,137	1,372,149	52,421,844	10,982,010

## ***Taxation statistics 2009–10***

### **Table 3: Trust returns**

#### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Tax losses deducted	no.	69,155
	\$	12,991,969,835
Tax losses carried forward to later income years	no.	145,075
	\$	35,980,399,680
Total net income or loss	no.	623,305
	\$	123,816,320,348
Landcare and water facility tax offset claimed <sup>3</sup>	no.	n.a.
	\$	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	135
	\$	319,956
<b>Tax withheld</b>		
PPS credit <sup>3</sup>	no.	n.a.
	\$	n.a.
RPS credit <sup>3</sup>	no.	n.a.
	\$	n.a.
Tax withheld where ABN not quoted	no.	60
	\$	250,210
Credit for tax withheld – foreign resident withholding	no.	75
	\$	5,505,787
Credit for interest on early payments	no.	15
	\$	5,303
Share of PPS credit <sup>3</sup>	no.	n.a.
	\$	n.a.
Share of RPS credit <sup>3</sup>	no.	n.a.
	\$	n.a.
Share of credit for tax withheld where ABN not quoted	no.	115
	\$	1,220,748
Share of franking credit from franked dividends	no.	54,105
	\$	2,525,540,485
Share of credit for TFN amounts withheld from interest and dividends	no.	6,725
	\$	6,050,602
Share of credit for tax withheld – foreign resident withholding	no.	305
	\$	10,661,494

## Taxation statistics 2009–10

**Table 3: Trust returns**

**Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	n.a.	n.a.	11,495	10,615
	\$	n.a.	n.a.	7,816,708	4,885,133
TFN amounts withheld from dividends	no.	n.a.	n.a.	1,550	1,770
	\$	n.a.	n.a.	3,475,338	8,509,574
<b>Taxation of financial arrangements</b>					
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Key financial information</b>					
All current assets	no.	35,315	105,315	143,700	161,895
	\$	9,488,885,916	25,171,346,331	32,954,867,890	39,685,450,895
Total assets	no.	36,085	107,100	148,835	167,160
	\$	24,411,562,177	63,389,761,465	88,232,586,210	110,330,033,739
Trade creditors	no.	21,215	63,115	75,140	82,605
	\$	1,939,360,664	4,402,580,129	5,464,563,550	6,591,482,141
All current liabilities	no.	34,020	101,005	133,535	150,005
	\$	10,229,507,914	30,245,424,463	41,640,276,959	49,515,018,851
Total liabilities	no.	35,395	104,990	143,940	161,710
	\$	16,591,452,677	50,313,289,709	68,901,320,911	85,660,232,819
Proprietors' funds	no.	32,170	102,005	143,505	161,685
	\$	7,408,964,839	12,482,916,604	20,843,072,397	25,808,309,545
<b>Business and professional items</b>					
Opening stock	no.	11,860	38,720	49,030	54,555
	\$	1,500,079,388	4,760,394,801	6,045,930,485	7,266,868,602
Purchases & other costs	no.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	497,988

## Taxation statistics 2009–10

**Table 3: Trust returns**

**Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	10,360	11,795	13,795	14,080
	\$	4,244,243	5,999,985	8,059,041	8,196,409
TFN amounts withheld from dividends	no.	3,315	3,545	3,575	4,305
	\$	673,177	894,200	913,640	1,061,107
<b>Taxation of financial arrangements</b>					
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Key financial information</b>					
All current assets	no.	175,275	192,895	206,340	220,465
	\$	45,696,742,037	51,254,326,504	59,115,554,265	62,617,199,161
Total assets	no.	180,705	199,150	213,645	228,345
	\$	135,510,039,466	159,395,959,650	179,502,962,478	196,039,571,042
Trade creditors	no.	86,130	90,450	96,415	100,480
	\$	7,603,735,748	6,715,167,131	8,216,326,258	7,834,197,023
All current liabilities	no.	161,340	176,785	189,100	201,350
	\$	56,452,219,249	60,714,121,713	66,697,423,572	71,676,997,654
Total liabilities	no.	174,655	191,770	205,980	219,940
	\$	95,900,288,785	104,102,377,617	116,213,738,728	130,821,511,680
Proprietors' funds	no.	175,350	192,670	206,085	219,490
	\$	38,915,075,300	54,474,192,083	62,150,935,393	64,548,768,837
<b>Business and professional items</b>					
Opening stock	no.	56,965	59,505	62,635	64,710
	\$	10,629,742,261	12,415,559,745	14,034,544,126	14,059,727,366
Purchases & other costs	no.	5	0	5	5
	\$	2,788,891	0	18,975	175,896

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	14,635	14,235	14,840	13,275
	\$	7,860,132	9,722,006	10,550,836	11,616,053
TFN amounts withheld from dividends	no.	4,440	5,790	9,335	5,855
	\$	1,191,362	1,500,021	2,731,847	2,101,755
<b>Taxation of financial arrangements</b>					
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Key financial information</b>					
All current assets	no.	241,720	249,470	253,020	247,445
	\$	74,880,174,111	82,681,364,436	103,323,747,381	113,523,792,568
Total assets	no.	250,800	259,070	262,645	257,005
	\$	218,419,662,312	262,168,881,305	327,904,787,432	339,843,228,029
Trade creditors	no.	108,240	109,190	110,965	107,255
	\$	9,397,408,402	9,435,028,687	11,097,986,582	10,580,835,384
All current liabilities	no.	219,700	227,005	230,510	230,405
	\$	84,342,087,605	96,293,621,092	113,724,008,879	122,042,890,524
Total liabilities	no.	240,160	248,255	251,760	247,635
	\$	155,560,182,658	184,377,129,916	220,685,609,230	232,632,628,352
Proprietors' funds	no.	240,060	247,815	251,200	244,420
	\$	58,915,614,696	74,073,373,492	111,591,813,493	134,414,327,417
<b>Business and professional items</b>					
Opening stock	no.	69,135	70,265	70,640	68,955
	\$	12,908,962,584	14,388,033,915	15,767,457,345	19,323,459,851
Purchases & other costs	no.	75,555	80,320	81,910	80,710
	\$	63,291,097,009	72,073,192,951	79,724,139,514	73,481,823,841

# Taxation statistics 2009–10

## Table 3: Trust returns

### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	11,300	11,750	13,305	14,645
	\$	9,055,856	11,651,769	16,943,798	15,120,745
TFN amounts withheld from dividends	no.	4,940	6,015	6,445	5,515
	\$	1,500,980	1,832,399	1,909,313	1,916,762
<b>Taxation of financial arrangements</b>					
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Key financial information</b>					
All current assets	no.	282,520	333,455	350,335	371,855
	\$	242,518,158,071	452,787,271,218	573,283,444,656	711,093,202,238
Total assets	no.	294,545	348,690	364,240	386,315
	\$	750,594,571,403	1,114,460,168,299	1,770,166,359,765	2,075,779,140,552
Trade creditors	no.	87,930	84,640	84,230	84,410
	\$	10,412,842,249	10,614,806,745	11,242,462,788	11,945,092,630
All current liabilities	no.	259,925	300,135	317,140	337,490
	\$	166,186,675,470	205,272,744,147	253,270,980,822	302,803,302,304
Total liabilities	no.	281,495	326,490	345,040	367,205
	\$	336,125,952,313	417,881,837,655	511,724,798,413	1,986,335,754,548
Proprietors' funds	no.	285,235	335,690	351,380	373,125
	\$	415,727,527,655	1,978,943,505,847	933,892,543,998	1,034,639,946,406
<b>Business and professional items</b>					
Opening stock	no.	66,770	65,505	66,520	69,145
	\$	20,751,507,422	282,078,060,698	34,090,601,461	40,909,799,658
Purchases & other costs	no.	80,795	82,695	87,535	92,605
	\$	81,549,043,325	88,447,425,326	92,663,225,008	113,247,443,750

## Taxation statistics 2009–10

**Table 3: Trust returns**

**Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	150	100
	\$	n.a.	n.a.	143,265	86,262
TFN amounts withheld from gross interest	no.	15,025	16,660	17,430	14,775
	\$	17,246,901	21,493,019	25,956,084	19,622,110
TFN amounts withheld from dividends	no.	4,875	4,840	5,520	5,210
	\$	2,668,622	2,839,081	3,107,813	2,789,901
<b>Taxation of financial arrangements</b>					
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Key financial information</b>					
All current assets	no.	393,790	421,805	446,950	457,630
	\$	860,631,441,751	851,493,289,946	955,955,105,401	889,940,333,264
Total assets	no.	408,505	437,400	462,990	473,685
	\$	2,026,026,970,122	2,522,009,918,578	3,709,399,888,897	2,353,322,590,452
Trade creditors	no.	85,800	87,700	90,055	90,715
	\$	13,414,258,280	13,619,546,865	14,778,343,260	14,311,843,456
All current liabilities	no.	357,550	381,670	403,035	412,735
	\$	401,713,720,064	492,256,174,403	492,693,280,051	491,092,000,395
Total liabilities	no.	389,180	416,120	440,405	451,145
	\$	795,602,195,328	1,825,341,131,376	987,518,176,400	1,058,201,427,333
Proprietors' funds	no.	397,555	425,225	450,940	462,135
	\$	1,230,101,163,968	1,429,587,924,973	1,502,166,384,574	1,394,175,925,382
<b>Business and professional items</b>					
Opening stock	no.	72,650	74,980	77,030	78,485
	\$	47,329,887,990	59,625,100,532	53,594,097,571	59,705,243,202
Purchases & other costs	no.	94,480	99,705	104,175	105,735
	\$	220,860,257,826	202,940,625,655	528,347,679,347	214,138,191,026



## ***Taxation statistics 2009–10***

**Table 3: Trust returns**

**Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

<b>Selected items</b>		<b>2009–10<sup>1</sup></b>
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.
	\$	n.a.
TFN amounts withheld from gross interest	no.	12,585
	\$	12,844,821
TFN amounts withheld from dividends	no.	5,870
	\$	3,008,010
<b>Taxation of financial arrangements</b>		
Total TOFA gains	no.	30
	\$	99,293,816
Total TOFA losses	no.	15
	\$	17,892,409
TOFA transitional balancing adjustment	no.	5
	\$	-17,221,236
TOFA gains from unrealised movements in the value of financial arrangements	no.	5
	\$	7,039,765
<b>Key financial information</b>		
All current assets	no.	450,605
	\$	695,346,121,865
Total assets	no.	465,885
	\$	2,286,742,341,736
Trade creditors	no.	87,580
	\$	13,761,626,906
All current liabilities	no.	406,060
	\$	447,424,746,844
Total liabilities	no.	443,705
	\$	892,319,443,613
Proprietors' funds	no.	454,785
	\$	1,379,991,221,281
<b>Business and professional items</b>		
Opening stock	no.	76,580
	\$	47,647,651,146
Purchases & other costs	no.	104,585
	\$	204,433,088,327

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
Closing stock	no.	12,055	38,985	49,780	55,990
	\$	1,655,582,287	4,565,167,105	6,250,068,483	9,529,675,696
Trade debtors	no.	13,590	42,645	50,020	55,690
	\$	2,396,869,982	3,966,299,856	5,249,043,771	6,625,840,406
Total salary and wage expenses	no.	22,365	68,035	86,830	95,980
	\$	2,747,598,511	8,423,055,593	11,251,430,151	12,971,288,973
Payments to associated persons	no.	13,385	41,240	54,700	60,915
	\$	539,608,777	1,771,091,677	2,378,689,913	2,660,405,073
Depreciable assets purchased <sup>3</sup>	no.	18,710	53,735	65,940	74,010
	\$	830,598,727	1,916,183,987	2,427,797,209	2,952,405,619
Depreciable assets sold <sup>3</sup>	no.	7,440	20,210	25,310	28,810
	\$	214,072,918	452,912,588	746,805,809	821,351,440
PPS income – net of expenses <sup>3</sup>	no.	n.a.	5	0	5
	\$	n.a.	-7,512	0	17,264
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Section 40–880 deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Fringe benefits employee contributions	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	335	290
	\$	n.a.	n.a.	20,889,192	78,057,519
Royalty expenses overseas	no.	n.a.	n.a.	70	70
	\$	n.a.	n.a.	6,635,811	9,558,515
Land Degredation expenses	no.	n.a.	n.a.	1,665	505
	\$	n.a.	n.a.	6,647,712	3,591,658
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
Closing stock	no.	58,810	62,010	65,365	67,725
	\$	11,436,511,978	11,949,806,142	14,868,442,905	16,519,512,346
Trade debtors	no.	58,430	62,090	66,950	70,345
	\$	7,837,305,396	7,246,257,667	8,648,053,721	8,871,459,242
Total salary and wage expenses	no.	100,775	107,065	114,770	120,400
	\$	14,006,983,471	15,527,304,139	17,207,736,153	19,507,452,731
Payments to associated persons	no.	64,000	67,750	71,965	75,660
	\$	2,904,832,013	3,139,825,975	3,420,457,809	3,622,906,209
Depreciable assets purchased <sup>3</sup>	no.	80,620	85,435	88,685	91,905
	\$	3,445,517,812	4,097,356,545	4,636,346,682	5,107,096,173
Depreciable assets sold <sup>3</sup>	no.	31,120	31,195	31,225	31,410
	\$	930,316,603	1,063,360,493	1,169,367,510	1,223,761,876
PPS income – net of expenses <sup>3</sup>	no.	10	15	30	160
	\$	51,109	695,380	-281,271	-20,672,235
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Section 40–880 deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Fringe benefits employee contributions	no.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	5,946	1,921
Interest expenses overseas	no.	380	415	460	475
	\$	41,456,663	52,576,190	68,853,984	34,801,914
Royalty expenses overseas	no.	65	65	60	50
	\$	10,466,237	11,754,133	11,372,967	12,579,014
Land Degredation expenses	no.	490	445	480	555
	\$	4,825,077	4,739,087	7,018,015	5,177,952
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
Closing stock	no.	71,900	71,425	70,090	67,875
	\$	17,597,215,298	15,115,407,284	17,632,566,500	17,181,665,051
Trade debtors	no.	75,970	76,260	78,550	77,720
	\$	10,166,496,678	10,185,764,101	12,465,292,263	12,545,663,797
Total salary and wage expenses	no.	129,990	132,785	132,400	125,890
	\$	20,835,105,092	24,236,234,549	26,287,354,737	27,260,868,723
Payments to associated persons	no.	81,770	67,255	65,865	58,660
	\$	4,003,632,216	3,913,262,137	4,632,673,995	5,626,044,834
Depreciable assets purchased <sup>3</sup>	no.	98,335	95,100	93,430	85,390
	\$	5,645,938,486	6,782,547,927	6,825,097,789	6,485,410,370
Depreciable assets sold <sup>3</sup>	no.	33,145	31,615	32,095	28,310
	\$	1,496,456,703	2,750,526,799	2,232,097,773	1,808,315,791
PPS income – net of expenses <sup>3</sup>	no.	15,635	13,870	15,220	n.a.
	\$	878,104,173	605,851,362	854,336,280	n.a.
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Section 40–880 deduction	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Fringe benefits employee contributions	no.	19,235	21,260	20,390	22,415
	\$	124,330,033	133,843,438	130,368,692	142,929,809
Interest expenses overseas	no.	585	515	515	565
	\$	47,353,062	117,080,559	102,449,724	53,032,116
Royalty expenses overseas	no.	75	65	60	80
	\$	11,816,087	14,338,208	20,231,625	20,945,829
Land Degredation expenses	no.	1,210	1,115	850	780
	\$	20,892,912	24,207,763	18,563,885	21,485,027
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
Closing stock	no.	66,695	67,895	70,245	73,265
	\$	24,312,128,754	37,955,605,475	42,048,155,100	51,894,316,825
Trade debtors	no.	68,290	67,380	68,460	69,935
	\$	11,575,422,287	12,688,694,487	12,678,612,525	13,309,840,485
Total salary and wage expenses	no.	122,250	122,970	125,840	129,690
	\$	25,714,162,802	27,243,370,071	28,656,014,971	30,690,188,865
Payments to associated persons	no.	59,860	58,910	59,235	59,920
	\$	3,778,056,928	892,622,429,967	3,609,798,260	9,175,344,143
Depreciable assets purchased <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
PPS income – net of expenses <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted	no.	1,615	1,550	1,705	1,865
	\$	78,556,665	88,991,759,482	72,987,235	76,366,582
Other depreciating assets first deducted	no.	66,040	68,105	70,710	70,510
	\$	10,776,449,632	5,750,159,678	96,082,975,494	7,061,017,062
Termination value of intangible depreciating assets	no.	1,255	1,175	1,185	1,410
	\$	86,508,327	100,297,741	86,893,666	122,910,460
Termination value of other depreciating assets	no.	41,065	36,860	33,470	31,325
	\$	4,782,989,385	4,487,620,469	28,584,165,331	3,952,467,840
Deduction for project pool	no.	200	145	150	140
	\$	3,021,258	2,828,315	10,988,496	4,586,135
Section 40–880 deduction	no.	1,150	1,905	2,930	4,335
	\$	6,291,331	15,947,435	39,870,640	89,972,805
Fringe benefits employee contributions	no.	18,655	19,015	19,815	20,535
	\$	117,360,944	120,526,922	131,907,234	145,282,858
Interest expenses overseas	no.	555	555	555	590
	\$	53,477,115	53,922,566	45,965,088	262,044,910
Royalty expenses overseas	no.	75	70	85	80
	\$	22,443,290	21,214,612	18,674,550	23,695,871
Land Degredation expenses	no.	760	730	715	705
	\$	16,573,124	17,959,010	16,707,895	16,086,890
Deduction for environmental protection expenses	no.	120	140	65	55
	\$	1,137,360	2,127,552	2,808,740	3,430,945
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	2,920
	\$	n.a.	n.a.	n.a.	2,755,276,095

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
Closing stock	no.	75,460	77,925	80,205	81,020
	\$	63,140,002,330	55,379,516,267	61,604,304,952	50,367,653,233
Trade debtors	no.	72,865	77,240	80,710	82,490
	\$	14,159,112,081	16,943,018,130	17,769,895,005	17,231,940,857
Total salary and wage expenses	no.	132,255	135,720	137,955	137,670
	\$	32,400,321,639	34,796,376,802	37,129,364,869	88,227,581,668
Payments to associated persons	no.	62,210	63,325	62,865	62,015
	\$	4,236,492,530	5,582,317,222	4,787,778,796	4,769,198,125
Depreciable assets purchased <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
PPS income – net of expenses <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted	no.	1,805	1,800	1,985	2,145
	\$	86,549,579	92,989,833	90,984,562	118,671,693
Other depreciating assets first deducted	no.	66,555	64,435	64,595	66,005
	\$	7,236,946,139	7,242,900,980	8,007,847,702	7,587,003,528
Termination value of intangible depreciating assets	no.	1,425	1,420	1,485	1,325
	\$	109,876,509	84,101,013	133,165,185	111,493,745
Termination value of other depreciating assets	no.	29,950	28,665	28,335	27,705
	\$	4,204,902,752	4,391,790,664	4,791,644,109	4,046,554,330
Deduction for project pool	no.	155	115	140	215
	\$	6,068,953	4,858,368	10,326,958	20,458,319
Section 40–880 deduction	no.	5,715	7,070	8,075	8,720
	\$	142,666,011	207,995,382	269,202,801	304,390,152
Fringe benefits employee contributions	no.	20,660	20,415	21,370	22,530
	\$	140,167,854	146,343,490	154,080,895	169,073,336
Interest expenses overseas	no.	630	670	650	660
	\$	607,851,328	925,002,196	942,577,666	457,169,379
Royalty expenses overseas	no.	80	80	75	80
	\$	24,750,977	21,137,769	24,620,715	13,105,476
Land Degredation expenses	no.	755	695	765	830
	\$	16,379,243	21,637,830	20,588,325	19,838,799
Deduction for environmental protection expenses	no.	55	50	55	165
	\$	2,816,400	1,005,566	3,850,003	4,014,304
Unpaid present entitlement to private company	no.	3,975	4,590	4,920	6,155
	\$	3,808,124,977	4,926,161,734	7,905,073,795	8,346,154,242

# ***Taxation statistics 2009–10***

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2009–10 <sup>1</sup>
Closing stock	no.	79,270
	\$	43,610,126,203
Trade debtors	no.	81,405
	\$	18,297,287,600
Total salary and wage expenses	no.	133,690
	\$	37,294,141,723
Payments to associated persons	no.	60,760
	\$	6,446,772,865
Depreciable assets purchased <sup>3</sup>	no.	n.a.
	\$	n.a.
Depreciable assets sold <sup>3</sup>	no.	n.a.
	\$	n.a.
PPS income – net of expenses <sup>3</sup>	no.	n.a.
	\$	n.a.
Intangible depreciating assets first deducted	no.	2,040
	\$	83,557,892
Other depreciating assets first deducted	no.	65,010
	\$	7,890,307,613
Termination value of intangible depreciating assets	no.	1,480
	\$	119,457,770
Termination value of other depreciating assets	no.	26,830
	\$	4,173,594,116
Deduction for project pool	no.	225
	\$	14,134,297
Section 40–880 deduction	no.	8,690
	\$	336,161,971
Fringe benefits employee contributions	no.	24,990
	\$	183,877,822
Interest expenses overseas	no.	560
	\$	239,154,498
Royalty expenses overseas	no.	75
	\$	13,983,728
Land Degredation expenses	no.	805
	\$	17,714,792
Deduction for environmental protection expenses	no.	135
	\$	6,489,472
Unpaid present entitlement to private company	no.	7,885
	\$	12,210,602,787

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1989–90 <sup>2</sup>	1990–91 <sup>2</sup>	1991–92 <sup>2</sup>	1992–93 <sup>2</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>					
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs tax offset (ETO)</b>					
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income <sup>13,14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.



# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		1993–94 <sup>2</sup>	1994–95 <sup>2</sup>	1995–06 <sup>2</sup>	1996–97 <sup>2</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>					
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs tax offset (ETO)</b>					
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income <sup>13,14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		1997–98 <sup>2</sup>	1998–99 <sup>2</sup>	1999–2000 <sup>2</sup>	2000–01 <sup>2</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>					
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs tax offset (ETO)</b>					
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income <sup>13,14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2009–10**

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2001–02 <sup>2</sup>	2002–03 <sup>2</sup>	2003–04 <sup>2</sup>	2004–05 <sup>2</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>					
Deduction for low cost assets (less than \$1,000)	no.	8,390	10,280	11,060	12,575
	\$	24,334,856	30,002,184	31,602,457	36,057,067
Deduction for general pool assets (less than 25 years)	no.	16,170	20,105	22,350	25,490
	\$	377,508,824	411,909,955	398,355,839	456,319,423
Deduction for long life pool assets (25 years or more)	no.	2,370	2,975	3,220	3,595
	\$	28,337,584	15,965,019	5,843,856	6,856,322
<b>Entrepreneurs tax offset (ETO)</b>					
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income <sup>13,14</sup>	no.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2009–10

### Table 3: Trust returns

#### Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>

Selected items		2005–06 <sup>2</sup>	2006–07 <sup>2</sup>	2007–08 <sup>2</sup>	2008–09 <sup>2</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>					
Deduction for low cost assets (less than \$1,000)	no.	15,430	17,325	20,775	24,005
	\$	45,110,835	48,414,672	60,866,959	69,284,738
Deduction for general pool assets (less than 25 years)	no.	32,375	37,575	45,915	54,945
	\$	554,277,031	633,570,780	912,511,852	1,147,903,377
Deduction for long life pool assets (25 years or more)	no.	4,445	5,075	6,605	7,710
	\$	9,662,225	10,948,745	15,613,958	19,027,691
<b>Entrepreneurs tax offset (ETO)</b>					
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	4,815	6,565	8,005	8,990
	\$	191,261,696	266,973,184	321,503,420	365,941,421
ETO Net small business entity income <sup>13,14</sup>	no.	4,805	6,550	7,970	8,960
	\$	93,572,282	129,860,628	158,868,662	180,376,852

# ***Taxation statistics 2009–10***

## **Table 3: Trust returns**

### **Selected items for income years 1989–90 to 2009–10<sup>1,2</sup>**

Selected items		2009-10 <sup>1</sup>
<b>Small Business entity depreciating assets<sup>11, 14</sup></b>		
Deduction for low cost assets (less than \$1,000)	no.	23,550
	\$	73,032,214
Deduction for general pool assets (less than 25 years)	no.	52,545
	\$	1,114,111,299
Deduction for long life pool assets (25 years or more)	no.	7,490
	\$	19,032,929
<b>Entrepreneurs tax offset (ETO)</b>		
ETO Small business entity aggregated turnover <sup>12, 14</sup>	no.	8,405
	\$	343,492,345
ETO Net small business entity income <sup>13,14</sup>	no.	8,365
	\$	171,750,791